

LUXEMBOURG INVOICING REQUIREMENTS

Ericsson only makes payments against valid original invoices. Not complying with the requirements below could result in a delay of payment or rejection of invoice.

INVOICE REQUIREMENTS

To ensure quality postings and on-time payment, invoices and credit notes received must have the following information:

SUPPLIER INFORMATION:

- Supplier Name
- Supplier Address
- Supplier's VAT registration number
- VAT number of EBR/LUX
- Supplier's telephone number, contact person and email address
- Bank information (must have SWIFT for USD and IBAN for EUR, Bank name, address and account number)

ERICSSON INFORMATION

- Ericsson legal entity and Invoice address as stated in the purchase order
- Ericsson TAX registration number
- Ericsson purchase order number (one purchase order per invoice)

CONTENT INFORMATION

- The word INVOICE or CREDIT
- Invoice number (must be unique)
- Invoice date (please specify the format used)
- Currency, must be the same currency as stated in the Purchase Order
- Specification of goods and services delivered; Line items and description in the purchase order should match the invoice
- Total net amount

- Tax amount. If multiple taxes (VAT/WHT) are applicable, the tax rate for every net amount should be specified
- Total payable amount
- For credit notes, invoice number being credited must be stated (one credit note per invoice)
- For invoices using Factoring, please highlight which bank account to use
- Customer's Address
- Tax point date (if different from Invoice date)
- Where the VAT becomes chargeable on receipt of payment in accordance with article 25 of the VAT Act, the mention "cash accounting scheme"
- Unit Price exclusive of VAT
- Discounts or price reductions not included in the unit price
- Where an exemption is involved, reference to the appropriate provision of the Luxembourg VAT Act or the VAT Directive, or any indication that the supply is exempt
- Where the customer is liable to pay the tax, the mention "reverse charge".
- Invoices or documents serving as invoices which relate to a transaction for which a previous invoice has been issued must make a reference to this invoice.
- Credit notes must contain reference to the incorrect invoice.
- VAT amount has to be converted into EURO if in foreign currency.

Invoices issued within the EU must comply with the sixth VAT 2006/112/EC directive and therefore the following information is mandatory:

- VAT-rate applied
- Value added tax amount specified per rate and the taxable amount per rate or exemption, the unit price exclusive of tax and any discount or rebates if they are not included in the unit price
- If VAT is not charged refer to applicable VAT exempt
- If invoice currency is in other currency than local currency, VAT amount should be stated in both currencies

For more information, please see the [European Directive](#)

Mailing Address (Where the invoices will be sent for payment processing)

ERICSSON S.A./N.V.
 PDF Format: rssc.madrid.ap.ebr-lux@ericsson.com
 Mail Format :
 ERICSSON S.A./N.V.
 Accounts Payable
 Ed. Torre Suecia
 C/ Retama 1
 28045 Madrid
 Spain

Invoicing Address (Company name and address that will be written on the invoice)

Please enter the correct Ericsson Company Name:

ERICSSON S.A./N.V.

Please enter the address on the invoice as stated in the Purchase Order.